DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

"CONVERSION APPARATUS AND METHOD, ACCOUNTING METHOD, AND SCRIPT CONVERSION SYSTEM AND METHOD"

| Case No, | 09792909-5310, the | specification of which | | | | |
|--|--|---|--|------------------------------|--|--|
| Ž | me) | is attached hereto was filed on Application Serial No and was amended on (if applica | able) | | | |
| I Iincluding | hereby state that I have the claims as amended | and was amended on(if applica e reviewed and understand the contell by any amendment referred to abo | tents of the above identified specification, ove. | | | |
| I | acknowledge the duty | to disclose to the United States Pate | ent Office all information which is known to with Title 37, Code of Federal Regulations. | | | |
| before m our inver the Unite been pate foreign to than twel invention | y or our invention there ation thereof or more the ed States of America me ented or made the subject to the United States of A live months prior to this in has been filed in any of | eof, or patented or described in any an one year prior to this application ore than one year prior to this application of an inventor's certificate issued america on an application filed by mapplication, and that no application | nown or used in the United States of America printed publication in any country before men, that the same was not in public use or on scation, and I believe that the invention has not discontained before the date of this application in any come or my legal representatives or assigns men for patent or inventor's certificate on this state of America prior to this application by me of | ny or sale in not ountry ore | | |
| I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below: Prior Foreign Application(s) | | | | | | |
| | Number P 2001-009302 | Country Japan | Date January 17, 2001 | | | |
| and have | also identified below a | uny foreign application for patent or | r inventor's certificate having a filing date b | efore | | |

¹ (b) Under this section, information is material to patentability when it is not cumulative to information already of record or beind made of record in the application, and

that of the above listed application on which priority is claims:

⁽¹⁾ It establishes, by itself or in combination with other information, a primafacie case of unpatentability of a claim; or

⁽²⁾ It refutes, or is inconsistent with, a position the application takes in:

⁽i) opposing an argument of unpatentability relied on by the Office, or

⁽ii) asserting an argument of patentability.

A *prima facie* case of unpatentability is established when the information compels a conclusion that a claim is unpatentable under the preponderance of evidence, burden of proof standard, giving each term in the claim its broadest reasonable construction consistent with the specification, and before any consideration is given to evidence which may be submitted in an attempt to establish a contrary conclusion of patentability.

| Prior Foreign Application(s) Number | Country | Date | | | | | |
|---|---------|------|--|--|--|--|--|
| If no priority is claimed, I have identified all foreign patent applications filed prior to this application Prior Foreign Application(s) | | | | | | | |
| Number | Country | Date | | | | | |

I hereby appoint the following attorneys, David W. Maher (Reg. 20,107), Kevin W. Guynn (No. 29,927), Jeffrey F. Craft (Reg. 30,044), David R. Metzger (Reg. 32,919), D. Andrew Floam (Reg. 34,597), Michael Kiklis (Reg. 38,939), Marc E. Hankin (Reg. 38,908), Jordan A. Sigale (Reg. 39,028), Michael A. Molano (Reg. 39,777), Michael T. Marrah (Reg. 40,718), Jean C. Edwards (Reg. 41,728), Raymond J. Ho (Reg. 41,838), Mark H. Krietzman (Reg. 41,128), Jennifer H. Hammond (Reg. 41,814), Vincent Tassinari (Reg. 42,179), Marina N. Saito (Reg. 42,121), John F. Nethery (Reg. 42,928), Alison P. Schwartz (Reg. 43,863), Eric N. Kohli (Reg. 43,726), Matthew M. Catlett (Reg. 44,067), John F. Griffith (Reg. 44,137), Gregory B. Gulliver (Reg. 44,138) Christopher P. Rauch (Reg. 45,034), Francisco A. Rubio-Campos (Reg. 45,358), Brian J. Gill (Reg. P46,727); Donald Carley (Reg. 47,471), Thomas J. Burton (Reg. 47,464) and Shashank Upadhye (Reg. 4,209), with full power of substitution and revocation, to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith and request that all correspondence and telephone calls in respect to this application be directed to

SONNENSCHEIN NATH & ROSENTHAL

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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